CERTIFICATE OF SERVICE

I hereby certify that on this the 2nd day of June, 2011, a copy of the foregoing Response of ORIX Capital Markets, LLC to the Liquidating Trust's Seventeenth Omnibus Objection to Landlord Claims (Reduction of Certain Partially Invalid Claims, Reclassification of Certain Misclassified Claims, Disallowance of Certain Invalid Claims, Disallowance of Certain Late Filed Claims, Disallowance of Certain Duplicate Claims and Disallowance of Certain Amended Claims) (Claim No. 12420) was served electronically via the Court's CM/ECF electronic filing service and via first class U.S. mail, postage prepaid, upon the following:

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/s/ Kristen E. Burgers
Kristen E. Burgers